SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 09/2025-GST/SIKKIM **Date: 11th February, 2025**

NOTIFICATION

In exercise 9 of 2017), read with sub-rule (1) of rule 1 of the Sikkim Goods and Services Tax (Amendment) Rules, 2024 (herein after referred to as rules), issued *vide* notification No.12/2024-State Tax, namely: —

Table

S.No	Rules	Date
(1)	(2)	(3)
1	Rules 2,24,27 and 32	11th day of February, 2025
2	Rules 8,37 and clause (ii) of rule 38	1stday of April, 2025

F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department

S.G.P.G. - 486/ Com. 15/Gazette /13 Nos./ Dt:- 31.12.2025